

OFFICE OF AUDITS
MEMORANDUM REPORT USIA-99-CG-007
AUDIT OF THE NATIONAL ENDOWMENT FOR DEMOCRACY
FEBRUARY 1999

The National Endowment for Democracy Act (Public Law 102-138), as amended in 1991, states that the Office of Inspector General (OIG) for the United States Information Agency (USIA) shall audit the National Endowment for Democracy (the Endowment) each fiscal year. In this audit, OIG reviewed the Endowment's transactions for FY 1994-96. The primary objective of the review was to determine whether the Endowment and its core grantees complied with Office of Management and Budget (OMB) procedures for administering and monitoring the use of grant funds. In addition, we assessed the Endowment's procedures and practices for (1) accounting for private contributions, (2) planning program objectives, (3) coordinating program proposals with other agencies, and (4) assessing program results.

OIG found that the Endowment and its core grantees generally complied with OMB A-133 audit requirements during the audit period. But improvements should be made in the selection of outside auditors, presentation of financial data in the OMB A-133 *Schedule of Federal Awards*, and completion of invoice verifications. In addition, the Endowment accounted for private contributions and had developed an approach for planning, coordinating, and evaluating its programs as recommended in prior General Accounting Office reports.

Endowment officials agreed with the thrust of the report's observations and recommendations, and we revised this report to incorporate Endowment comments where appropriate. With respect to competing its A-133 audits, the Endowment prepared a Request for Proposal (RFP) that will be used to compete its OMB A-133 audit for FY 1999. In addition, the Endowment officials stated that the FY 1998 audit report would identify USIA activity separately by grant numbers in the *Schedule of Federal Awards*.

BACKGROUND

In 1983, Congress established the Endowment, a private nonprofit organization with an independent board of directors, to plan and administer grants to promote democracy around the world. To carry out its grantmaking activities, the Endowment receives an annual grant of about \$30 million through USIA's congressional appropriation. In turn, the Endowment awards direct

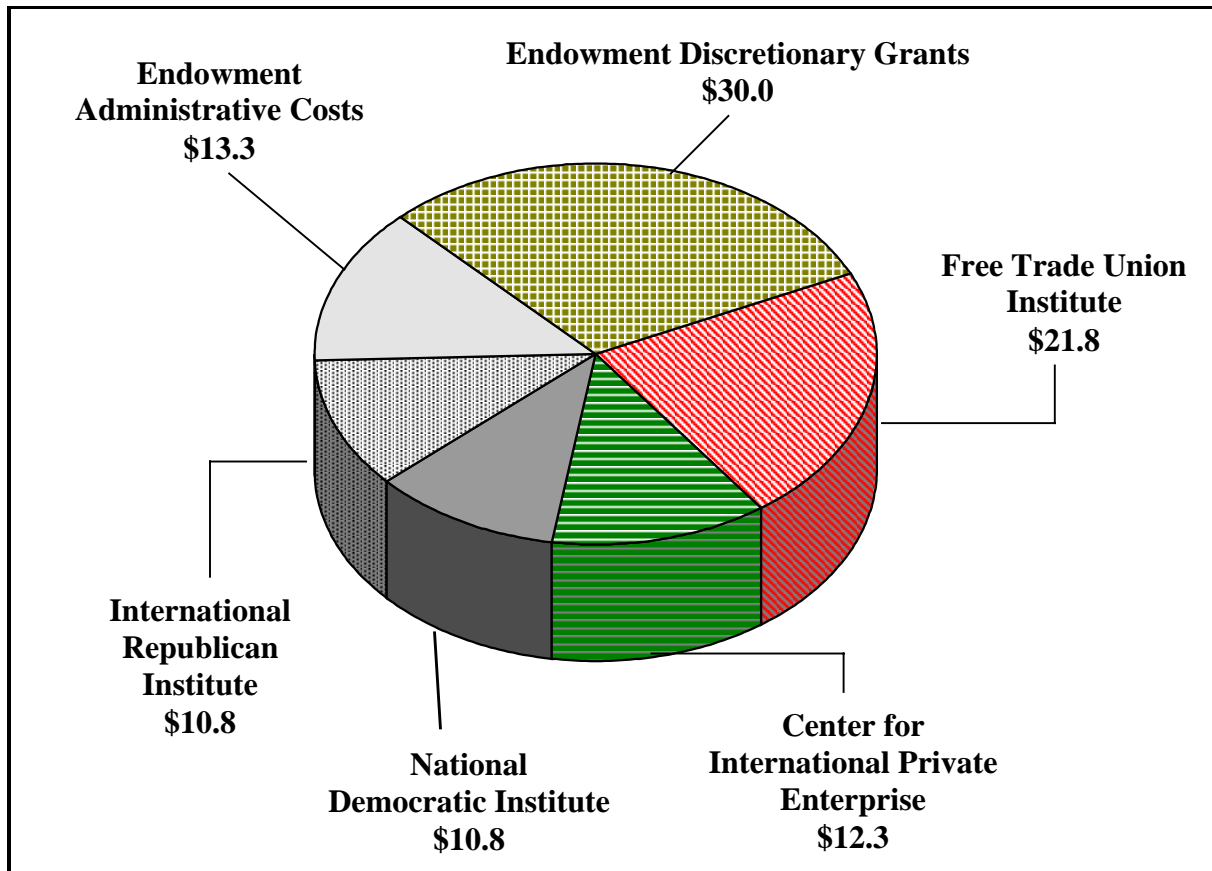
grants to private sector organizations to carry out projects that impact foreign countries. Two types of grantees receive funds from the Endowment - discretionary and core. Discretionary grantees can be either foreign or U.S. based. In recent years the Endowment's policy has been to award more direct grants to foreign organizations, thereby reducing administrative costs associated with using U.S. based organizations. The four core grantees representing business, labor, and the two major political parties are:

- Center for International Private Enterprise (CIPE) of the U.S. Chamber of Commerce;
- American Center for International Labor Solidarity (ACILS), which was formed by the merger of the Free Trade Union Institute (FTUI) with its three regional institutes in July 1997;
- International Republican Institute (IRI); and
- National Democratic Institute for International Affairs (NDI).

In 1990, the Endowment established the *Journal of Democracy* to disseminate research and information about democracy. The Endowment also created the International Forum for Democratic Studies (the Forum) in 1994 to serve as a center for the study of democratic development. The Forum serves as a repository of published research and documents on democracy and manages the *Journal of Democracy*, the Democracy Resource Center, and the Visiting Fellows Program.

During the audit period, the Endowment received \$99 million in no-year funds earmarked in the congressional appropriation to USIA. As shown in the chart on the next page, the Endowment awarded about \$55.7 million to its four core grantees and about \$30 million to its discretionary grantees in 647 separate grants. The Endowment used the remaining \$13.3 million for its administrative costs.

***Allocation of Endowment Funds by Organization for FY 1994-96
(In Millions)***



OMB Circular A-133 established responsibility for the Endowment and its core grantees to ensure accountability over Federal funds. Before 1994, the circular required audits of grantees receiving Federal awards greater than \$25,000. In March 1994, OMB approved the Endowment's risk-based audit strategy and raised the audit threshold to \$100,000 for foreign grantees. In FY 1996, OMB revised Circular A-133, raising the audit threshold to \$300,000 for U.S.-based grantees and eliminating the audit requirement for foreign grantees. Under the revised OMB A-133, most of the Endowment grantees and core grantee subrecipients will not be subject to audit; therefore, the Endowment will depend on invoice verification reviews for monitoring most of its grantees.

During the audit period, the Endowment ranked grantee's risk based primarily on an accounting system and financial capability questionnaire. During the risk assessment process, the Endowment's internal audit department evaluated the questionnaire to determine whether prospective grantees had adequate internal accounting controls, and in turn, assigned a monitoring plan to ensure grantees compliance with laws and regulations. Monitoring plans

included audits by the Endowment's internal audit staff and audits performed by independent accounting firms. For all grants, the Endowment performs quarterly reviews of financial and narrative reports. OMB A-133 and the audit strategy may require additional monitoring procedures that include audits, invoice verification reviews, program officer on-site financial reviews, and on-site reviews performed by internal audit staff.

PURPOSE, SCOPE, AND METHODOLOGY

The primary purpose of the audit was to determine whether the Endowment and its core grantees complied with OMB procedures for administering and monitoring the use of grant funds. In addition, we assessed the Endowment's procedures and practices for (1) accounting for private contributions, (2) planning program objectives, (3) coordinating program proposals with other agencies, and (4) assessing program results. To determine whether the Endowment complied with pertinent guidance, we conducted separate audits of the Endowment and its four core grantees for FY 1994-96. During the audit period, the Endowment received \$99 million in no-year funds earmarked in the congressional appropriation to USIA. Of the \$99 million, the Endowment awarded 647 separate grants totaling about \$85.7 million to its core and discretionary grantees. We reviewed 12 core grants totaling \$55.7 million and 47 discretionary grants totaling about \$3.5 million at the Endowment, as shown in Appendix A. In addition, we reviewed 59 grants to subrecipients awarded by core grantees whose funding was provided through the Endowment/Core grants, as shown in Appendix B. Endowment officials suggested enlarging the sample to select some grants for review that would reflect current Endowment practices and procedures for making direct awards to foreign organizations. OIG decided to concentrate the additional selections solely in the New Independent States (NIS) and we selected 14 of the 47 discretionary grants from NIS, awarded during FY 1996. In addition, we:

- reviewed operating procedures, including the risk-based audit strategy and current program planning, coordination, and evaluation procedures;
- reviewed program and financial grant files, reports from the Endowment's grant database, audits of grantees and core subrecipients performed by independent accounting firms and the Endowment's internal auditors;
- performed desk reviews of the Endowment's OMB A-133 audit reports for the audit period;
- analyzed financial account detail, general ledgers, and trial balances for private contributions received and used;
- reviewed the related grant agreement requirements, applicable laws, and regulations; and
- held discussions with officials from USIA, the Endowment and core grantees.

We limited our scope to identifying current (1998) program planning and evaluation procedures and practices. We did not test compliance with the procedures or address how effectively project results met Endowment goals and priorities because OIG plans to address these areas during future audits of NIS programs.

OIG's Office of Audits, Contracts and Grants Division, performed the review from January to October 1998, in accordance with generally accepted Government auditing standards. On October 20, 1998, we conducted an exit conference with responsible Endowment and core grantee officials. Major contributors to this report included Ken Comer, division director; Fay Ropella, audit manager; Carolyn Jones, auditor-in-charge; Cassandra Moore, auditor; and Cheryl Lucas, management analyst.

MONITORING OF FEDERAL AWARDS

For FY 1994-96, the Endowment and its core grantees generally complied with OMB A-133 audit requirements. To adequately monitor grantees not subject to OMB A-133 audits, the Endowment implemented a risk-based audit strategy and standard monitoring procedures. Monitoring improved with the audit strategy; however, the Endowment and its core grantees need to strengthen their procedures and practices for selecting outside auditors to conduct their OMB A-133 audits. The Endowment also needs to prepare its OMB A-133 *Schedule of Federal Awards* in a more meaningful presentation to improve the usefulness of the schedule as a monitoring tool and continue to perform invoice verification of grant expenditures in a timely manner.

Procuring A-133 Audits

Although CIPE and NDI had evidence of competitive bidding, the Endowment, FTUI, and IRI did not use competition to select outside auditors for their OMB-A-133 audits. The Endowment used the same audit firm for the past 10 years because of the firm's familiarity with the organization, while FTUI and IRI limited their competitive procurement procedures to selecting firms recommended by other core grantees. The version of OMB A-133 in effect during the period covered by the audit incorporated OMB A-110 requirements to use competition for all procurements greater than \$25,000 and to conduct procurements in a manner to provide, to the maximum extent practical, open and free competition. Competition procedures include sending out requests for proposals and bids and areawide notification of the audit requirements to allow all capable audit agencies an opportunity to respond. The Endowment had a comprehensive guide for procuring audit services for its grantees in accordance with OMB A-110 requirements and an accounting policy to maintain a competitive environment for all procurements. The Endowment and its core grantees should follow OMB procurement requirements, the comprehensive guide, and the accounting policy to ensure that the U.S. Government receives fair and reasonable prices when procuring audit services from independent accounting firms.

Recommendation 1: We recommend that the Endowment's board of directors ensure that the Endowment and its core grantees compete their OMB A-133 audits as required under the revised A-133.

In response to the draft report, Endowment officials stated that the small purchase competitive bid process is now \$100,000 in accordance with P.L. 103-355 and 41 USC 403 (11), therefore, the Endowment and core grantees may not be subject to this requirement in the future. In addition, Endowment officials also explained that it used the same audit firm for the past 10 years not only because of the firm's familiarity with the Endowment's operations but also because the firm has expertise in not-for-profit accounting and maintains offices all over the globe. However, the Endowment has prepared an RFP that will be used to compete its OMB A-133 audit for FY 1999.

Presenting Financial Data

OIG's desk reviews of the Endowment's OMB A-133 audit reports for FY 1994-96 showed that the Endowment could improve the presentation of the financial data in its *Schedule of Federal Awards*. As shown in Appendix C, the Endowment's financial presentation identified each Agency for International Development (AID) grant separately but combined USIA grants into one data line. As a result, the *Schedule of Federal Awards* did not specifically identify about \$8.8 million in Federal funds available from five prior USIA awards dating back to 1992 or identify unused funds that were returned to the U.S. Treasury during the current reporting period. In addition, we found that the USIA grant numbers, amounts, receipts, and expenditures did not match USIA grant records or Department of Health and Human Services payment records. An Endowment official explained that the AID grants were separate programs, therefore, shown individually. The USIA awards were considered one program. The President's Council on Integrity and Efficiency Position Statement No. 6 discusses schedule presentation and includes the following guidance:

...The same program from different program years may be combined on one line, although where feasible, presenting program years separately may make the schedule more useful to Federal sponsors....While not required, it is recommended that where feasible, the NPO provide additional requested information that will make the schedule easier for Federal agencies to use. Examples are identification of matching funds, funds passed through to a subrecipient, individual grant numbers and amounts, and grant revenue.

The Endowment requires its core grantees to separately identify grant activity by grant number. In order to improve USIA's monitoring capabilities and facilitate reconciliation with Federal payment and grant records, the Endowment should also identify grant activity by grant number.

Recommendation 2: We recommend that the Endowment's board of directors ensure that the Endowment separately identifies USIA grant activity by applicable grant number in the *Schedule of Federal Awards*.

In their response to the draft report, Endowment officials stated that they will ensure that USIA grant activity is separately identified by applicable grant numbers in the *Schedule of Federal Awards* in its OMB A-133 audit report for FY 1998.

Verifying Grantee Invoices

In FY 1995, the Endowment began verifying grantee invoices to supplement OMB A-133 audits and the risk-based audit strategy. During FY 1994-96, the Internal Audit staff identified 161 grantees to be monitored by invoice verification. For 15 of the 161 grants, the Endowment's invoice verification occurred from 12-31 months after the grant was closed. According to the internal audit manager, this occurred because of staff turnover. The Endowment first developed invoice verification reviews in FY 1995. Since OMB A-133 increased the audit threshold for U.S. non-profit organizations and no longer requires audits of foreign recipients, starting in FY 1997, invoice verification reviews became the main tool for monitoring discretionary grantees. Periodically, the Endowment requires grantees to submit original invoices for review. Subsequent to the end of fieldwork, the internal audit manager provided a report to OIG showing that the Endowment had performed timely invoice reviews for 94 percent of the FY 1997 grants. We did not verify this information; however, we suggest that the Endowment continue to perform timely invoice verification increasing its ability to identify and recover questionable costs during the grant period.

PRIVATE CONTRIBUTIONS

During the audit period, the Endowment received and accounted for about \$1.4 million in private contributions, which primarily covered the expenses of the International Forum for Democratic Studies. We reviewed the Endowment's accounting procedures and practices for private contributions, including general ledgers, detailed accounting transactions, trial balance, and the Forum's administrative budget. We found that the Endowment had procedures for verifying and safeguarding private contribution receipts, including reconciliation of receipts to donor letters, cross-checks between the Endowment's president and the accounting manager, letters of confirmation sent to donors, prompt postings to the accounting records, and immediate bank deposits. The Endowment also accounted for private contributions in the same manner as any other expense by posting an obligation prior to the related expenditure, and when applicable, the Endowment restricted the use of private contributions to the expense specified by the donor. The general ledgers included detailed accounting transactions and itemized expenditures, which showed that the Forum used private contributions for expenses such as salaries and benefits, conferences and meetings, and consulting fees.

PROGRAM PLANNING AND EVALUATION

As of October 1998, the Endowment had an approach for planning program objectives and assessing program results. As part of its planning process, the board of directors adopted a 5-year strategic plan to establish broad program objectives. The strategic plan discussed historical information on the Endowment's achievements, efforts to increase program coordination with the core grantees, actions to provide political assistance to democratic forces, and the evaluation of new and ongoing programs. In addition, the Endowment prepared a comprehensive annual priorities document containing its goals and objectives for the next year. The program priorities document assisted the board of directors in the grant proposal decisionmaking process and provided a means

for the Endowment to evaluate the success of its programs. In addition, the priorities document described countries targeted for funding, budget proposals, current political and economic conditions in selected geographic areas, and funding rationale.

The Endowment and its core grantees also established formal evaluation procedures to assess the impact and success of their grant programs. The Endowment also employed a full-time evaluator and established an independent evaluation strategy to identify programs requiring evaluation by an outside expert. The program evaluation strategy emphasized the need to identify indicators of success to assess whether a program achieved its objectives. We did not test the effectiveness of the program planning and evaluation procedures but we plan to review these areas in future audits of the Endowment's grantees.

To improve coordination efforts and reduce the potential for overlap and duplication between grant programs, the Endowment implemented several coordination procedures. These procedures consisted of publicizing all Endowment funded programs on the Internet, sending by e-mail one-page descriptions of all approved projects to AID's Bureau of Global Programs, and providing copies of signed grant agreements to USIA. The Endowment also held periodic strategic review sessions led by regional experts to identify and discuss specific projects. The board of directors, wishing to guard against duplication of program activities, also required each grant applicant to identify all sources of Federal funding and related activities.

In a March 4, 1996, report to the House International Relations Committee, the AID administrator outlined steps to strengthen the exchange of information on democracy programs between the Endowment and AID. The planned steps included (1) holding annual consultations with the Endowment on worldwide priorities for democracy programming, (2) sharing written descriptions of all current grantees and programs, and (3) instituting procedures to ensure that prospective grantees disclose funding sources. Although this coordination program had not been formalized, the Endowment's coordination procedures reduced the risk of program overlap and duplication. To ensure efficient and effective use of Federal funds, we suggest that the Endowment continue its efforts to minimize the risk of overlap and duplication.

**GRANTS REVIEWED AT THE ENDOWMENT
(FY 1994-96 Awards)**

Grantee Awards: USIA/Endowment Funded

	Grantee	Grant No.	Award Amount	Grantee Location	Subrecipient	Subrecipient Location
Core Grantees:						
1	Center for International Private Enterprise (CIPE)	94-49	\$4,152,190	Washington, DC	Numerous	Various
		95-72	4,027,628	Washington, DC	Numerous	Various
		96-52	4,125,000	Washington, DC	Numerous	Various
2	Free Trade Union Institute (FTUI)	94-50	8,972,725	Washington, DC	Numerous	Various
		95-73	8,703,542	Washington, DC	Numerous	Various
		96-53	4,125,000	Washington, DC	Numerous	Various
3	International Republican Institute (IRI)	94-52	3,400,585	Washington, DC	Numerous	Various
		95-75	3,298,566	Washington, DC	Numerous	Various
		96-55	4,125,000	Washington, DC	Numerous	Various
4	National Democratic Institute for International Affairs (NDI)	94-51	3,400,585	Washington, DC	Numerous	Various
		95-74	3,298,566	Washington, DC	Numerous	Various
		96-55	4,125,000	Washington, DC	Numerous	Various
Total	4 Grantees	12 Grants	\$55,754,387			
Discretionary Grantees:						
1	Africare	94-10	\$148,445	Washington, DC	GERDDES	Benin
		95-20	151,800	Washington, DC	GERDDES	Benin
2	Amer Fed of Teachers	95-119	130,000	Washington, DC	None	None
3	Assoc Vietnamese Overseas	96-6	95,000	Gennevilliers,FR	None	None
4	Assoc to Develop Democratic Burma	94-104	10,120	Quebec, Canada	Karen Youth Organization	Thailand
		94-105	29,690	Quebec, Canada	None	None
5	(CEPEI) Peruvian Ctr for Int'l Studies	94-108	93,200	Lima, Peru	None	None
6	Civic Alliance	94-98	155,000	Mixcoac, Mexico	None	None
		95-22	105,000	Mixcoac, Mexico	None	None
7	Droit de Parole	94-22	136,951	Paris, France	Numerous	Various
		95-38	149,537	Paris, France	Numerous	Various
8	East West Educ Devel Foundation	95-84	260,000	Boston, MA	None	None
9	Freedom House	94-24	133,549	New York, NY	Vybir Info Svc	Ukraine
		94-41	30,000	New York, NY	The European	Moscow, Russia
		94-115	62,838	New York, NY	Demo Init Ctr	Ukraine
		94-116	60,000	New York, NY	Sakharov Ctr	Moscow, Russia
	Freedom House (Cuba)	94-76	60,000	New York, NY	None	None
		95-87	70,000	New York, NY	None	None
10	Indep Publ House (PIK)	95-229	45,000	Moscow, Russia	None	None
11	Int'l Cntr for Global Comm (Rwanda)	94-194	27,041	New York, NY	None	None
		95-43	39,848	New York, NY	None	None
12	Int'l Peace Research Assn	94-129	50,000	Paris, France	None	None

13	Jamestown Foundation	94-132	53,422	Washington, DC	Globe Independent	Russia
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	Grantee	Grant No.	Award Amount	Grantee Location	Subrecipient	Subrecipient Location
		94-85	25,706	Washington, DC	Press Vozrozhdenie Foundation	Russia
		95-142	88,000	Washington, DC	Globe Independent Press	Russia
		95-214	58,743	Washington, DC	Youth Center for Human Rights	Russia
14	Magazine XX Century/Peace	95-222	48,500	Moscow, Russia	None	None
15	Turkmen LLI Journal	95-243	30,000	Moscow, Russia	None	None
16	US Baltic Foundation	94-95 95-69	77,780 75,000	Washington, DC Washington, DC	None Municipal Training Center	None Estonia, Latvia, Lithuania
17	US Ukraine Foundation	95-18	100,000	Washington, DC	None	None
18	Westbourne Publishing/Dar Al Saqi	94-21	85,000	London, England	None	None
19	Women Living Under Muslim Laws	95-162	40,000	Montpellier, France	Women for Women's Human Rights	Istanbul, Turkey
Total						
19	Grantees	33 grants	\$2,725,170			
Discretionary Grantees-NIS						
1	Azerbaijan Foundation for the Devel of Democracy	96-374	\$45,000	Baku, Azerbaijan	None	None
2	Express Chronicle	96-365	65,000	Moscow, Russia	None	None
3	Glasnost Defense Foundation	96-510	44,000	Moscow, Russia	None	None
4	Glasnost Public Foundation	96-505	50,000	Moscow, Russia	None	None
5	Human Rights Foundation for a Civil Society	96-72	59,860	Moscow, Russia	Yes, not identified	Not identified
6	Moscow Anti-Fascist Center	96-35	49,520	Moscow, Russia	None	None
7	Moscow Research Center for Human Rights	96-504 96-513	54,550 40,680	Moscow, Russia Moscow, Russia	Numerous Renewal Foundation	Russia Russia
8	Peace Research Center of Kyrgyzstan	96-40	79,764	Bishkek, Kyrgyzstan	Turkmen Youth Ldrship Tashkent Publ Education	Ashgabat, Turkmenistan Tashkent, Uzbekistan
9	St. Petersburg Humanity & Political Studies Center	96-434	42,000	St. Petersburg, Russia	None	None
10	Sutiazhnik	96-502	40,000	Ekaterinburg, Russia	None	None
11	Uchitelskaya Gazeta	96-47	51,000	Moscow, Russia	None	None
12	Ukrainian Ctr. for Indep. Political Research	96-493	99,920	Kiev, Ukraine	None	None

	Grantee	Grant No.	Award Amount	Grantee Location	Subrecipient	Subrecipient Location
13	Youth Center for Human Rights and Legal Culture	96-507	52,375	Moscow, Russia	None	None
Total 13	Grantees	14 Grants	\$773,669			
	Endowment Grantees	Number of Grants	Total Award Amount			
4	Core Grants	12 grants	\$55,754,387			
19	Discretionary Grantees	33 grants	2,725,170			
13	NIS Discretionary Grantees	14 grants	773,669			
Total 36	Endowment Grantees	59 grants	\$59,253,226			

**SUBRECIPIENT GRANTS REVIEWED AT CORE GRANTEES
(FY 1994-96 Awards)**

Subrecipient Awards: USIA/Endowment /Core Funded

	Grantee	Grant No.	Award Amount	Grantee Location	Subrecipient	Subrecipient Location
1	CIPE	G4-723015-015	\$59,970	Washington, DC	Indep Institute of Socio-Economic and Polit Studies	Belarus
		G6-26712-015	79,430	Washington, DC		
2	CIPE	G4-42331-121	150,000	Washington, DC	Israel/Palestine Center for Research & Information	Middle East
3	CIPE	G4-52071-125	118,645	Washington, DC	Polish Chamber of Commerce	Poland
4	CIPE	G433061-168	107,732	Washington, DC	Press Foundation of Asia	Thailand
5	CIPE	G4-71291-191	125,503	Washington, DC	Association of Entrepreneurs - Infobusiness	Ukraine
		G5-25740-191	107,462	Washington, DC		
6	CIPE	G5-72091-190	98,707	Washington, DC	Institute of State and Law	Russia
7	CIPE	G5-22031-139	150,000	Washington, DC	Small Bus Project	South Africa
8	CIPE	G5-33191-168	110,064	Washington, DC	Georgetown Univ Ctr for Intercultural Educ and Devel	Vietnam
9	CIPE	G6-26532-025	93,500	Washington, DC	Ctr for the Study of Democracy	Bulgaria
10	CIPE	G6-26508-128	53,000	Washington, DC	Transylvania Business Center	Romania
11	CIPE	G6-26725-190	103,451	Washington, DC	Institute for Economic Analysis	Russia
12	CIPE	G626741-191	55,440	Washington, DC	Ukrainian Ctr for Indep Pol Research	Ukraine
Total						
12 Subrecipients		14 Grants	\$1,412,904			
1	IRI	94-52-3574	\$60,000	Washington, DC	Instituto Libertad	Chile
2	IRI	94-52-3571	60,000	Washington, DC	Demos Paz	Mexico
		95-52-3579	35,780	Washington, DC		
3	IRI	94-52-3522	25,000	Washington, DC	Strategic Research Foundation	Turkey
4	IRI	94-52-3552	36,925	Washington, DC	Ukrainian Perspectives	Ukraine
5	IRI	95-75-4526.1	32,000	Washington, DC	Institute of Legal Culture	China
6	IRI	95-75-4570	60,000	Washington, DC	Freedom House	Cuba
7	IRI	95-75-4576	104,506	Washington, DC	Centro Civico Solidaridad	Mexico
8	IRI	95-75-4573	40,000	Washington, DC	UNIPYME	Nicaragua
9	IRI	95-75-4577	106,018	Washington, DC	Hagamos Democracia	Nicaragua
		96-55-4972	169,950	Washington, DC		
10	IRI	95-55-4971	103,958	Washington, DC	Fundacion America	Argentina

	Grantee	Grant No.	Award Amount	Grantee Location	Subrecipient	Subrecipient Location
11	IRI	96-55-4925	82,530	Washington, DC	Assoc of Towns and Townships	China
12	IRI	96-55-4974 96-55-4976	109,645 40,950	Washington, DC Washington, DC	Instit Pro-Democra Desarrollo	Guatemala
Total	12 Subrecipients	15 grants	\$1,067,262			
1	FTUI	94-N-MIST 95-N-MIST	\$195,000 226,000	Washington, DC Washington, DC	Mist Newspaper	Ukraine
2	FTUI	94-N-Demfund 95-N-Demfund	140,410 135,000	Washington, DC Washington, DC	Democracy Fund	Ukraine
3	FTUI	94-N-AAFLI 95-N-AAFLI 96-53/75799	2,287,000 2,500,000 1,184,862	Washington, DC Washington, DC Washington, DC	Asian American Free Labor Institute	Washington, DC
4	FTUI	94-N-AIFLD 95-N-AIFLD 96-53/85899	1,167,985 1,019,650 483,258	Washington, DC Washington, DC Washington, DC	American Institute for Free Labor Development	Washington, DC
5	FTUI	94-N-AALC 95-N-AALC 96-53/65699	727,331 635,000 300,955	Washington, DC Washington, DC Washington, DC	African-American Labor Center	Washington, DC
6	FTUI	94-N-AFTEF/Russia	219,175	Washington, DC	AFTEF	Washington, DC
7	FTUI	94-N-DELO	240,000	Washington, DC	Prolog Society Delo Newspaper	Russia
Total	7 Subrecipients	15 Grants	\$11,461,626			
1	NDI	94-0411-JOR.0134	\$44,172	Washington, DC	Al-Urdun Al-Jadid Research Center	Jordan
2	NDI	94-0410-KEN.0135	16,400	Washington, DC	Educ Ctr for Women in Democr	Kenya
3	NDI	94-0406-ARG.0-136	15,850	Washington, DC	Fundacion Mujeres en Igualdad	Argentina
4	NDI	94-0417-IVO.0-138	25,000	Washington, DC	A.I.D. - Afrique	Cote d' Ivoire
5	NDI	95-0508-PAR.0-147	51,450	Washington, DC	Centro de Estudios Democraticos	Paraguay
6	NDI	95-0413-MEX.0-149 96-0616-MEX.0-178	81,730 51,500	Washington, DC Washington, DC	Civic Alliance	Mexico
7	NDI	95-0528-VEN.0-154	32,000	Washington, DC	Escuela de Vecinosde Venezue	Venezuela
8	NDI	95-0520-GER.0-155	46,565	Washington, DC	GERDDES-Afrique	Benin
9	NDI	95-0527-PER.0-156 96-0611-PER.0-169	40,000 55,000	Washington, DC Washington, DC	Transparencia	Peru
10	NDI	96-0613-SEN.0-166	42,626	Washington, DC	CAP Africa	Senegal
11	NDI	96-0429-EGY.0-161	18,950	Washington, DC	Egyptian Org for Human Rights	Egypt
12	NDI	96-0529-LEB.0-163	24,938	Washington, DC	Lebanese Center for Policy Studies	Lebanon
13	NDI	96-0627-YEM.0-184	41,570	Washington, DC	Arab Democ Instit	Yemen
Total	13 Subrecipients	15 Grants	\$587,751			

	Core Subrecipients	Number of Grants	Total Award Amount			
12	CIPE	14 grants	\$1,412,904			
12	IRI	15 grants	1,067,262			
7	FTUI	15 grants	11,461,626			
13	NDI	15 grants	587,751			
Total						
44	Core Subrecipients	59 grants	\$14,529,543			

Note: The 59 subrecipient grants reviewed at the core grantees are included in the 12 Endowment/core grants totaling \$55,754,387